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March 13, 2013

BY ECF

Judge Sean H. Lane
United States Bankruptcy Judge
United States Bankruptcy Court
One Bowling Green
New York, NY 10004

**Re: John S. Pereira, as Chapter 7 Trustee for
Waterford Wedgewood USA, Inc. v. United Parcel Service of America, Inc.,
et al. Adv. Proc. No. 11-01820 (SHL)**

**John S. Pereira, as Chapter 7 Trustee for
Royal Doulton USA, Inc. v. United Parcel Service of America, Inc., et al.
Adv. Proc. No. 11-02177 (SHL)**

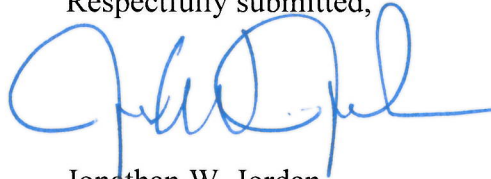
Dear Judge Lane:

Consistent with the Plaintiff's letter to you of yesterday, the UPS defendants do not intend to offer any motions in limine. I also echo my appreciation to Mr. Kinzey, counsel for the Plaintiff, in streamlining the pretrial process for this case efficiently and most professionally.

The Court's usual form of pretrial scheduling order provides for direct witness presentation by declaration. This form of order was not entered in these adversary proceedings or in the main case, however. Consistent with the joint pretrial order, UPS currently intends to present its witness, Mr. Thomas Salutric, who has knowledge of relevant facts and opinions, live at trial for direct and cross-examination. UPS believes live presentation will present the most efficient and best way to lay the Defendants' testimony before the Court. Should the Court require UPS to present its witness on direct by written declaration, UPS will of course prepare such a declaration and produce it consistent with any timetable the Court wishes to set.

Judge Sean H. Lane
March 13, 2013
Page 2

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jonathan W. Jordan', with a stylized, cursive script.

Jonathan W. Jordan

JWJ:ld

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